

Idaho Constitution

Article VII, Section 5 - Taxes to be Uniform

“All taxes shall be uniform upon the same class of subjects within the territorial limits, of the authority levying the tax, and shall be levied and collected under general laws...”

Idaho Telephone Co. v. Baird

91 Idaho 425, 423 P.2d 337 (1967)

“A constitutional rule of uniform ad valorem taxation forbids legislative classifications of property for the purpose of imposing a greater burden of ad valorem taxation on one class than on another; that is, all property not exempt from taxation must be assessed at a uniform percentage of actual cash value, and a single fixed rate of taxation must apply against all taxable property.

...

[T]he uniformity clause of Art. VII, § 5, of the Constitution, as well as the due process clause of the United States Constitution, prohibits the singling out of one taxpayer's property for more burdensome taxation...”